



**COUNTY OF LOS ANGELES  
DEPARTMENT OF AUDITOR-CONTROLLER**

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September 20, 2011

TO: William T Fujioka  
Chief Executive Officer

FROM: Wendy L. Watanabe  
Auditor-Controller

**SUBJECT: FIRST ANNUAL RECAP ON AUDIT-RELATED FUNDING  
TRANSFERRED FROM GENERAL FUND DEPARTMENTS**

During the Fiscal Year (FY) 2010-11 Supplemental Budget, \$1.6 million in Net County Cost (NCC) was transferred from selected General Fund departments to the Auditor-Controller's operating budget to fund audit-related services. As a result, these General Fund departments would no longer be billed for cyclical and routine audits conducted by the Auditor-Controller.

As part of the agreement in providing this funding, your office requested that we provide an annual recap of the actual cost of the audit-related services provided to these departments. Attached you will find a chart that details the audits and associated costs by Department. Overall, in FY 2010-11, we provided a total of \$1.8 million in audit-related services to the identified General Fund departments.

The Audit Committee has also requested, that moving forward we provide this same information on a quarterly basis. In FY 2011-12 we will provide quarterly updates and an annual recap of the costs associated with providing audit-related services to General Fund departments.

If you have any questions, please call me at (213) 974-0383 or your staff may contact Cindy Lee, Budget & Fiscal Officer, at (213) 974-0356.

WLW:JET:LC:CYL

FY 10-11 Audit Services for NCC GF Depts - Cover Memo.doc

Attachment

c: Audit Committee

**AUDITOR-CONTROLLER**  
**FY 2010-11**  
**Audit Costs for NCC-General Fund Departments**

<b>Dept.</b>	<b>Audit / Assistance Provided</b>	<b>FY 2010-11 Total</b>
<b>Animal Care &amp; Control</b>		
	ACC Credit Card Procedures Assistance	10,840.54
	<b>TOTAL</b>	<b>10,840.54</b>
<b>Chief Executive Office</b>		
	CEO Charitable Giving	2,259.04
	Interdepartmental Guide to Subdivision Process Review	4,518.18
	CEO Miscellaneous	1,685.67
	Real Estate Management Commission Sunset Review	8,397.62
	<b>TOTAL</b>	<b>16,860.51</b>
<b>Assessor</b>		
	Assessor Payroll and Personnel Review	13,605.24
	Assessor Board Information Technology Policy Review	219,997.04
	Assessor Technical Assistance	5,543.55
	Assessor CalCard Review	1,479.59
	Assessor eCaps Procurement Internal Control Plan	1,550.76
	<b>TOTAL</b>	<b>242,176.18</b>
<b>Beaches &amp; Harbors</b>		
	FY 2004-05 Financial Audit/Compliance of BH Review Parcel 7	41,990.68
	FY 2004-05 Financial Audit/Compliance of BH Review Parcel 145	17,030.45
	FY 2004-05 Financial Audit/Compliance of BH Review Parcel 42/43	19,159.58
	Los Angeles County Beach Commission Sunset Review	10,155.32
	Small Craft Harbor Commission Sunset Review	9,476.07
	BH Technical Assistance	7,175.34
	BH CalCard Internal Control Plan Review	3,118.05
	BH Credit Card Convenience Fees Review	872.50
	<b>TOTAL</b>	<b>108,977.99</b>
<b>Board of Supervisors</b>		
	Commission on Local Governmental Services Sunset Review	516.01
	Los Angeles County Arts Commission Sunset Review	4,917.07
	Commission for Women Sunset Review	965.94
	BOS Payroll and Personnel Review	4,142.40
	Sunset Review Miscellaneous	28,863.12
	BOS Miscellaneous	947.74
	BOS Procurement Review	141,098.19
	First & Third District Discretionary Funds Preliminary Review	15,543.85
	Commission on Disabilities Sunset Review	11,167.64
	Commission for Children & Families Sunset Review	7,068.59
	Commission on HIV Sunset Review	3,702.47
	<b>TOTAL</b>	<b>218,933.02</b>
<b>Consumer Affairs</b>		
	Consumer Affairs Advisory Commission Sunset Review	10,724.15
	<b>TOTAL</b>	<b>10,724.15</b>

Dept.	Audit / Assistance Provided	FY 2010-11 Total
<b>District Attorney</b>		
	District Attorney Budget & Trust Review	28,828.15
	District Attorney Fleet Management Services Analysis	30,480.76
	District Attorney Miscellaneous Assistance	163.23
	District Attorney ARRA Grant Monitoring	81.62
	District Attorney Payroll and Personnel Review	54,105.54
	<b>TOTAL</b>	<b>113,659.30</b>
<b>Chief Information Office</b>		
	CIO Technical Assistance	19,934.08
	McAfee Vulnerability Manager Reporting for Audit	1,134.57
	<b>TOTAL</b>	<b>21,068.65</b>
<b>Coroner/Medical Examiner</b>		
	Coroner Follow-up Review	10,634.19
	Coroner Credit Card Procedures Assistance	3,602.68
	Coroner Miscellaneous Assistance FY 2010-11	2,287.02
	Coroner Cell Phone Stipend Review	9,833.60
	<b>TOTAL</b>	<b>26,357.49</b>
<b>Probation</b>		
	Prop A Probation Food Services at CMYC	2,114.69
	Probation Procurement Review - Phase 1	5,180.57
	Probation Prop A Transcribing Services	473.86
	Prop A Probation Clerical Services at Area Offices	2,706.94
	Probation DOJ Appropriation Review	34,239.70
	Probation Credit Card Assistance	265.76
	Probation Technical Assistance	5,676.28
	Probation Camp Funding Assistance	398.66
	Prop A Probation Food Services at Central	8,868.13
	Prop A Probation Food Services at BJNH	7,919.11
	WO 7-84A "2009-10 Probation Dept Title IV-E Review"	3,507.62
	Probation Food Services Contracts Review	6,801.80
	<b>TOTAL</b>	<b>78,153.12</b>
<b>Public Defender</b>		
	Public Defender Payroll and Personnel Review	74,541.01
	<b>TOTAL</b>	<b>74,541.01</b>
<b>Parks and Recreation</b>		
	Fiscal/Compliance Audits of Concession Revenue Agreements	31,593.54
	Parks Procurement Review	14,531.38
	WO #7-65A P&R Concessionaire Revenue Agreement Financial/Compliance Audit	5,653.65
	Parks Commitments, Accruals, and Trust Fund Review	16,246.20
	Schabarum Equestrian Center Limited Financial Review	265.78
	Parks Technical Assistance	29,090.26
	Parks Commission Sunset Review	11,491.13
	Parks Credit Card Convenience Fee Review	1,138.29
	Board of Governors Arboreta & Botanic Gardens Sunset Review	11,179.46
	WO #7-65B P&R Concessionaire Revenue Agreement Financial/Compliance Audit	5,407.37
	Parks CCM Exemption Remediation	296.12
	Parks Work Order #7-03C Follow-Up Review	18,852.67
	Parks eCaps Procurement Internal Control Plan	2,863.44
	<b>TOTAL</b>	<b>148,609.29</b>



Dept.	Audit / Assistance Provided	FY 2010-11 Total
<b>Regional Planning</b>		
	RP Commitments, Accruals, and Trust Fund Review	36,412.16
	RP Technical Assistance FY 2010-11	1,921.93
	<b>TOTAL</b>	<b>38,334.09</b>
<b>Registrar-Recorder</b>		
	RR/CC Procurement and Contracting Review	24,201.02
	RR/CC Operations Review	85,289.19
	RR/CC Miscellaneous Assistance Billable	429.02
	RR/CC Change Order Service	2,657.75
	<b>TOTAL</b>	<b>112,576.98</b>
<b>Sheriff's</b>		
	Sheriff's Purchasing Review	31,294.07
	Sheriff's Budget Review	10,714.99
	Sheriff's Miscellaneous Assistance	797.30
	Sheriff's Contracts and Capital Projects Review	10,376.38
	Sheriff's Overtime Monitoring	19,330.96
	Sheriff's Miscellaneous Assistance Billable	13,870.56
	Sheriff's ARRA Grant Monitoring	163.24
	Sheriff's Second Quarter Overtime Monitoring	166,943.83
	Sheriff's Parking Citation Credit Card Acceptance Internal Control Plan	6,837.97
	Sheriff's Information Technology Technical Assistance	5,134.27
	Sheriff's Accounts Receivable Review	44,609.12
	Sheriff's FY 2011-12 Contract City Billing Rates Review	22,004.28
	ACES System Requirements Review	3,867.38
	Sheriff's Credit Card Acceptance Program Internal Control Plan Review	6,058.39
	Sheriff's Travel Advance Review	2,929.73
	<b>TOTAL</b>	<b>344,932.47</b>
<b>Treasurer and Tax Collector</b>		
	Grants.gov Assistance	1,339.71
	TTC Redemption Review FY 2006-08	1,305.91
	Cash Difference Fund Annual Report 6/30/10	270.60
	Redemption Review FY 2006-08 Statement of Work	816.19
	TTC Trust Funds Review	106,177.81
	TTC Technical Miscellaneous - Operation	163.24
	TTC Core Cashiering System Credit Card Acceptance Procedure Review	2,891.05
	TTC Payroll and Personnel Review	75,063.34
	<b>TOTAL</b>	<b>188,027.85</b>
<b>Multiple Departments</b>		
	MD CCM Exemption Remediation	13,976.97
	Audit Recommendation Follow-up as of 12/31/10	15,711.42
	<b>TOTAL</b>	<b>29,688.39</b>
<b>TOTAL AUDIT COSTS FOR NCC GENERAL FUND DEPTS.</b>		<b>1,784,461.03</b>